



FINANCIAL SERVICES

TO: Council
DATE: June 22, 2021
FILE: 04324016
SUBJECT: Late Tax Payment Penalty Cancellation Request

DIVISION: 5
APPLICATION: N/A

POLICY DIRECTION:

On June 8, 2021, Council tabled the request for late tax payment penalty cancellation from the owner of tax roll 04324016 in accordance with Late Tax Payment Penalty Cancellation Policy C-204.

EXECUTIVE SUMMARY:

On November 30, 2020, Administration received a request from the owner of roll 04324016 regarding late payment penalty cancellation in the amount of \$571.50. The County received partial payments on October 28, 2020, and January 6, 2021.

The ratepayer indicated that the title of the property was recently transferred to his and his wife's name, making them responsible for the taxes; however, shortly thereafter, there was a tragic family situation. They are requesting the penalty be removed as it has been a difficult year.

On June 8, 2021, Council tabled this request to allow Administration time to determine whether the tragic family situation would qualify for approval under the revised Policy C-204. Administration determined that, under the current Policy, it does not fit the criteria of death due to the fact that the death certificate is dated February 18, 2020.

This request is not in compliance with the criteria in Policy C-204 (see Attachment 'B'); Administration therefore recommends that the request be denied.

ADMINISTRATION RECOMMENDATION:

Administration recommends the request be denied in accordance with Option #1.

BUDGET IMPLICATIONS:

There are no budget implications at this time.

OPTIONS:

Option #1:	Motion # 1	THAT this item be lifted from the table.
	Motion #2	THAT the request for late tax penalty cancellation in the amount of \$571.50 be denied.
Option #2:	THAT alternative direction be provided.	

Administration Resources

Barry Woods, Manager Financial Services



ROCKY VIEW COUNTY

Respectfully submitted,

“Barry Woods”

Manager
Financial Services

BW/aw

Concurrence,

“Kent Robinson”

Acting Chief Administrative Officer

ATTACHMENTS:

ATTACHMENT ‘A’: Request Letter 04324016

ATTACHMENT ‘B’: Policy C-204